

TITLE 45 DEPARTMENT OF STATE REVENUE**Emergency Rule**
LSA Document #06-510(E)**DIGEST**

Temporarily adds provisions to implement the biennial renewal of the registered retail merchant's certificate issued by the Indiana Department of State Revenue. Authority: SEA 362-2006, SECTION 12. Effective December 1, 2006.

SECTION 1. A registered retail merchant's certificate issued by the department is valid until the last day of the month that is two (2) years after the registered retail merchant's certificate is originally issued or renewed.

SECTION 2. Registered retail merchant's certificates issued before January 1, 2007, will expire on the following dates. The expiration date for a retail merchant's certificate where the retail merchant has more than one (1) location will be based on the date of issuance for the first location.

Month and Year of Issuance	Date of Expiration
February of an odd-numbered year	February 28, 2007
March of an odd-numbered year	March 31, 2007
April of an odd-numbered year	April 30, 2007
May of an odd-numbered year	May 31, 2007
June of an odd-numbered year	June 30, 2007
July of an odd-numbered year	July 31, 2007
August of an odd-numbered year	August 31, 2007
September of an odd-numbered year	September 30, 2007
October of an odd-numbered year	October 31, 2007
November of an odd-numbered year	November 30, 2007
December of an odd-numbered year	December 31, 2007
January of an even-numbered year	January 31, 2008
February of an even-numbered year	February 29, 2008
March of an even-numbered year	March 31, 2008
April of an even-numbered year	April 30, 2008
May of an even-numbered year	May 31, 2008
June of an even-numbered year	June 30, 2008
July of an even-numbered year	July 31, 2008
August of an even-numbered year	August 31, 2008
September of an even-numbered year	September 30, 2008
October of an even-numbered year	October 31, 2008
November of an even-numbered year	November 30, 2008
December of an even-numbered year	December 31, 2008
January of an odd-numbered year	January 31, 2009

SECTION 3. A retail merchant that has filed all sales tax returns and remitted all sales taxes that the retail merchant is currently obligated to file or remit in accordance with [IC 6-2.5](#), will have the registered retail merchant's certificate renewed by the department thirty (30) days prior to the expiration date provided in SECTIONS 1 and 2 of this document.

SECTION 4. If the retail merchant is in compliance with the provisions contained in SECTION 3 [of this document], the registered retail merchant's certificate will be renewed at no cost to the retail merchant.

SECTION 5. (a) If the retail merchant is delinquent in filing returns or remitting taxes in accordance with [IC 6-2.5](#), the department may not renew the registered retail merchant's certificate of the retail merchant.

(b) A retail merchant is considered delinquent if a notice has been issued by the department to the

retail merchant in accordance with [IC 6-8.1-5-1](#), [IC 6-8.1-5-3](#), and [IC 6-8.1-8-2](#).

(c) The department shall notify the retail merchant at least sixty (60) days prior to the expiration of the retail merchant's certificate that the retail merchant is delinquent in remitting in accordance with [IC 6-2.5](#) and that the department will not renew the registered retail merchant's certificate.

SECTION 6. (a) A retail merchant whose certificate has been revoked will not be permitted to apply for reinstatement of the registered retail merchant's certificate until all outstanding sales and use tax liabilities have been paid in full.

(b) The department will not authorize any payment plans for a retail merchant once the retail merchant's certificate has been revoked by the department.

(c) A retail merchant who applies for reinstatement is required to pay a registration fee of twenty-five dollars (\$25) per location that is operated by the retail merchant.

SECTION 7. An out-of-state retail merchant registered under [IC 6-2.5-8-1\(h\)](#) is subject to the renewal procedures established in this document.

SECTION 8. (a) A retail merchant that has properly protested a liability in accordance with [IC 6-8.1-5-1](#) is not considered delinquent if no other sales or use tax remittances are delinquent.

(b) A retail merchant that has a departmental hold on a sales or use tax liability payment resulting from an audit, bankruptcy, taxpayer advocate action, criminal investigation, or criminal prosecution is not considered delinquent if no other sales or use tax remittances are delinquent.

(c) A retail merchant that has negotiated an authorized payment plan with the department, a sheriff, collection attorney, or collection agency and remains current is not considered delinquent if no other sales or use tax remittances are delinquent.

SECTION 9. (a) A retail merchant whose registered retail merchant's certificate is not renewed by the department is prohibited from making retail transactions.

(b) If the retail merchant continues to sell at retail after the retail merchant's certificate has expired, the person commits a Class B misdemeanor.

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